Assesso	r's Use Only
List#	10
Town Code	
District Code	

## 2022 GRAND LIST MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(76) as amended by PA 14-183, sections 2, 3 & 4. The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

This form must be <u>filed on or before November 1, 2022</u> Claims must be filed annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, and 4.

### This form is to be filed in the town in which the machinery and equipment is installed

Manufac	turer Information: (Lessor: provide Lessor	ee informatio	n)	Lessor Inf	ormation:			
Name				Name				
Business Address				Business Address				
City/ State/Zip			(2)	City/ State/Zip				
Person t	to be contacted if there are any que	stions:		Required I	Identificatio	on Num	ibers	
Name				Connecticut	State Tax ID	No.		
Title				Federal Tax	payer ID No.			
Address	3			NAICS/SIC	Code			
Address				Benefits a	nd Exempt	Status	Questions	Yes or No
Phone/Fax	x				ently receivin tressed Munic		its under CGS. §12-81 (60) Program?	
E-mail	6						for which you are seeking ir books for IRS purposes?	
	Location (Number, street, and town t is installed.)	where ma	achinery and	If no, on who	se books are	these a	assets depreciated?	
Check w	hich description best applies and o	complete	the detail des	scription be	elow:	77.8		
<b>1</b> _ m	anufacturing, processing or fabricating	2 n	measuring or te	sting		3 🗌	metal finishing	
	e significant overhauling or rebuilding of the significant overhauling or rebuilding of		used in the prod video and sound		on pictures,	6 🗌	used in connection with bio	otechnology
7 🔲 ex	esearch and development, including experimental or laboratory research and evelopment, design or engineering rectly related to manufacturing	8 🗆 r	the significant se rebuilding of ma for industrial use	achinery and e		9 🔲	used in connection with re defined in C.G.S. §22a-26 and installed <b>on or after</b> J	0, if acquired
Describe th	he business activity (in specific terms), wh	ich conform	ns to the above	definition of n	nanufacturing	, Indicat	e the product manufactured:	

### INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

### Code # 10:

Machinery and equipment not eligible for exemption under CGS §12-81(76): Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) which were included on DECD M47 form and you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

### Code # 13:

Machinery and equipment eligible for exemption under CGS §12-81(76): Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment claims it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81(76), the owner or lessee who claims such property on a federal income tax return must file this exemption application.

Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.

Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-1-2022		95%			
10-1-2021		90%			
10-1-2020		80%			
10-1-2019		70%			
10-1-2018		60%			
10-1-2017		50%			
10-1-2016		40%			
Prior Yrs		30%			
		Total			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(76). I further certify that all machinery and equipment listed herein was <u>acquired and installed</u> in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature	Date	
Print or type name of signer and title		

Failure to file this form in the manner and form, and within the time limit prescribed, shall result in the assessor not applying the exemption allowed under CGS §12-81(76).

# Itemized Listing of Manufacturing Machinery and Equipment 2022 Grand List

# "manufacturing machinery or equipment", or numeric entries of Acquisition submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily The information requested on this form is essential to the Total Cost applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications identifiable. Property described as "miscellaneous" Transportation/ Installation **Grand Total** Page Total Cost are not acceptable. Purchase Price Total cost of acquisition is the price paid for the property, including the value of a trade-in, plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.) The <u>purchase price</u> for self-constructed machinery and equipment is the unit cost. <u>Date installed for leased property</u> is the beginning date of the lease. IRS\* Classifi-cation Inaccurate information may affect qualification for exemption. Mo./Day/Yr Date Installed Mo./Day/Yr. Date Acquired Items # of TERMS: Print of type only. You may submit a computer printout containing all required Information in the prescribed format. List only manufacturing machinery and equipment eligible under CGS 12-1st only manufacturing machinery and equipment eligible under CGS 12-81 (76). See definitions. Do Not Include Sales Tax. All montetary amounts should be rounded to the nearest whole dollar. Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor). For leased property, enter Lease ID # beneath the name and address of the lessor. Provide RS Classification\* Please refer to IRS Code Section 168(e), ie: (A)(iii) or (B)(ii). Do not provide class life Property Description & Model ID # INSTRUCTIONS:

Failure to file this form in the manner and form, and within the time limit prescribed, shall result in the assessor not applying the exemption allowed under CGS §12-81(76).

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classifi- cation	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
					- I III III III III III III III III III	manna de la compania	***************************************
					***************************************		
							***************************************
	*Propert	*Property shall be treated as:	d as:	If it ha	s a class life (in years) of:	Page Total	
	ν. <sub>Σ</sub>	5 year property		й. 	more than 4 but less than 10	Grand Total	
	•	cat property		•	יין אי וושוה פפאנ זהם אוטווז וס ס		